

# **EXHIBIT 10**

**Handwritten Ledgers for 1/31/1991:**

MANUFACTURERS HANOVER	MY	TONY	DATE	BALANCE	COMMENTS
CHECKS OUT	TRANS	WIRE	DEPOSIT	DEPOSIT	
3 266,335.00	NW	E+M	500,000.00	0	1/31 (4564939.36)

MADTSS00255079

BANKERS TRUST	MY	TONY	DATE	BALANCE	COMMENT
CHECKS OUT	TRANS	WIRE	DEPOSIT	DEPOSIT	
192,000.00	KARYO				1/31 (92644.58)

MADTSS00255080

**BLMIS Customer Statements:**

**Withdrawals via check**

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement Bates Reference(s)
1B0083	AMY JOEL BURGER	1/31/1991	\$ (6,000.00)	CW	CHECK	MF00494601
1L0027	NORMAN F LEVY C/O KONIGSBERG WOLF & CO ATTN: PAUL KONIGSBERG	1/31/1991	\$ (3,000,000.00)	CW	CHECK	MF00495423-29
1L0027	NORMAN F LEVY C/O KONIGSBERG WOLF & CO ATTN: PAUL KONIGSBERG	1/31/1991	\$ (260,335.00)	PW	CHECK	MF00495423-29
Total			\$ (3,266,335.00)			

**Withdrawals via check**

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement Bates References
1M0046	THE RETIREMENT INCOME PLAN FOR EMPLOYEES OF MONROE SYSTEMS FOR BUSINESS INC	3/1/1991	\$ (192,000.00)	CW	CHECK A/O 01/31/91	MF00541871-72

**Handwritten Ledgers for 1/31/1991:**

MANUFACTURERS HANOVER	MY	TONY	DATE	BALANCE	COMMENTS
CHECKS OUT	TRANS	WIRE	DEPOSIT	DEPOSIT	
3 266,333.00	2100 000.00	E+M 200 000.00	500 000.00	0	1/31 (4564939.36)

MADTSS00255079

BANKERS TRUST	MY	TONY	DATE	BALANCE	COMMENTS
CHECKS OUT	TRANS	WIRE	DEPOSIT	DEPOSIT	
192 000.00	0	KARYO 175 000.00	0	0	1/31 (92644.58)

MADTSS00255080

**BLMIS Customer Statements:**

**Wire transfers**

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement Bates Reference
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 200,000.00	CA	CHECK WIRE	MF00494901

**Wire transfers**

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement Bates Reference
1A0043	ESTATE OF SOPHIE ASHKENAZI C/O MAURICE G KARYO	1/31/1991	\$ (70,000.00)	CW	CHECK WIRE	MF00494499
1K0015	MAURICE G KARYO	1/31/1991	\$ (105,000.00)	CW	CHECK WIRE	MF00495355
Total			\$ (175,000.00)			

**Deposits via check**

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement Bates Reference
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 125,000.00	CA	CHECK	MF00494901
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 100,000.00	CA	CHECK	MF00494901
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 100,000.00	CA	CHECK	MF00494901
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 50,000.00	CA	CHECK	MF00494901
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 125,000.00	CA	CHECK	MF00494901
Total			\$ 500,000.00			